



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILED
920
Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

April 21, 2011

Richard Hardin,
Jefferson College
1000 Viking Drive
Hillsboro, MO 63050

RE: Workforce Investment Act (WIA) (Project #2011-SLATE3)

Dear Mr. Hardin:

Enclosed is a report of the fiscal monitoring review of Jefferson College, a not-for-profit organization, for the period July 1, 2010 through January 31, 2011. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Jefferson College. Fieldwork was completed on March 16, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

Cc: Michael Holmes, Executive Director, SLATE
Kim Neske, Fiscal Manager, SLATE



CITY OF ST. LOUIS

**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
WORKFORCE INVESTMENT ACT (WIA)**

**JEFFERSON COLLEGE
CONTRACT # 410-11
CFDA #17.258**

**FISCAL MONITORING REVIEW
JULY 1, 2009 THROUGH JANUARY 31, 2011**

PROJECT #2011-SLATE 03

DATE ISSUED: APRIL 21, 2011

**Prepared By:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
WORKFORCE INVESTMENT ACT (WIA)
JEFFERSON COLLEGE
FISCAL MONITORING REVIEW
JULY 1, 2010 THROUGH JANUARY 31, 2011**

TABLE OF CONTENTS

Description	Page(s)
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
Management's Responses	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: Jefferson College

Contract Number: 410-11 Pathway Program

CFDA Number: 17.258

Contract Period: July 1, 2010 through June 30, 2011

Contract Amount: \$ 179,000

Contract #410-11 provided Workforce Investment Act (WIA) adult program funds to Jefferson College (Agency) to offer training in various fields of Healthcare, IT and Green Technology.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local SLATE requirements for the period July 1, 2010 through January 31, 2011, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by SLATE. Evidence was tested supporting the reports the Agency submitted to SLATE and other procedures were performed, as considered necessary. Fieldwork was completed on March 16, 2011.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local SLATE requirements.

Status of Prior Observations

The Agency was not previously monitored by Internal Audit section.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the fiscal year ended June 30, 2010; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated December 22, 2010, and rendered unqualified opinion on the general-purpose financial statements and major federal awards. There were no material weaknesses or significant deficiencies identified on the general-purpose financial statements or on major federal awards. There were no observations required to be reported in accordance with OMB Circular A-133.

The Agency did not qualify as a low-risk auditee.

Summary of Current Observations

There were no current observations.